

Form BD-4  
(4/04)

**NORTH CAROLINA DEPARTMENT OF REVENUE  
UNAUTHORIZED SUBSTANCES TAX DIVISION**

P.O. Box 25000  
RALEIGH, NORTH CAROLINA 27640

**REPORT OF ARREST AND/OR SEIZURE INVOLVING  
NONTAXPAID (UNSTAMPED) CONTROLLED SUBSTANCES**

*Before completing, review the instructions in the "Readme" file. Information required by this report is to be typed or printed in ink.*

**(1) Reporting Agency:**  
Name: \_\_\_\_\_  
Street Address: \_\_\_\_\_ City: \_\_\_\_\_  
County: \_\_\_\_\_ State: NC Arresting Officer: \_\_\_\_\_  
Phone Number: ( ) - Report Date: May 15, 2009 Case #: \_\_\_\_\_

**(2) Identification of the individual who possessed the substance(s):** ☐ Check if individual is a co-defendant.  
Name: \_\_\_\_\_ SSN: - -  
Alias/AKA: \_\_\_\_\_  
Physical Address: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_ County: \_\_\_\_\_  
Mailing (If different than physical): \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_ County: \_\_\_\_\_  
Driver's Lic./State: / DOB: \_\_\_\_\_ Home Phone: ( ) -  
Employer: \_\_\_\_\_ Work Phone: ( ) -  
Employer Address: \_\_\_\_\_  
In Case of Emergency (Next of Kin): \_\_\_\_\_  
Physical Address: \_\_\_\_\_ Phone: ( ) -

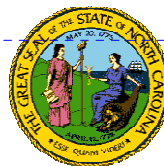
**(3) Time and place of possession::** Date: \_\_\_\_\_ Time: \_\_\_\_\_ ☐ a.m. ☐ p.m.  
Street address or specific location: \_\_\_\_\_  
City: \_\_\_\_\_ County: \_\_\_\_\_  
☐ Check if admission based. (You must submit the incident report and written admission with the BD-4).

**(4) Amount of nontaxpaid (unstamped) controlled substance, by type, possessed and/or seized.**  
List only one substance per form (see instruction No. 3)  
☐ Check if individual possessed more than one substance.  
Marijuana \_\_\_\_\_ grams  
\*Name of other controlled substance (by weight): \_\_\_\_\_ grams.  
\*Name of other controlled substance (by dosage): \_\_\_\_\_ dosage units.  
\*Identify by whatever official name, common or usual name, chemical name or trade name designated.

**Identification and location of any personal or real property in possession of or belonging to the individual named above (if known):**  
☐ Check if property or currency listed is in the custody of law enforcement.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**(6) Agency Distribution (Local and/or State Law Enforcement Agency: list agency and percentage involved):**

Agency	Percentage
<b>General Fund</b>	<b>25%</b>
_____	_____
_____	_____
_____	_____



**Comment [FY11]:**

**Comment [FY12]:** Pursuant to G.S. §105-113.108(b), a report is required to be filed with the Unauthorized Substances Tax Division of the North Carolina Department of Revenue by all Local and State Law Enforcement Agencies within 48 hours after making an arrest and/or seizure involving a nontaxpaid (unstamped) controlled substance.

**Comment [FY13]:** Instructions are located behind yellow highlights.

**Comment [FY14]:** Please remember to use proper typing protocols. DO NOT complete this form using either ALL CAPITALS or ALL lower case letters. Please use proper upper and lower case letters and punctuation, as required. REMEMBER to TAB from one entry field to another. DO NOT use the "Enter" key.

**Comment [FY15]:** LEAVE BLANK any field where information is UNKNOWN. DO NOT write "unknown," "n/a," etc.

**Comment [FY16]:** 3. This report is to be completed and filed with the Unauthorized Substances Tax Division of the North Carolina Department of Revenue only if the arrest and/or seizure involved one or more of the following quantities of a nontaxpaid (unstamped) controlled substance: (a) More than 42.5 grams of marijuana; (b) Seven or more grams of any other controlled substance that is sold by weight, or; (c) Ten or more dosage units of any other controlled substance that is not sold by weight. NOTE: Only one substance should be reported on each Form BD-4.

**Comment [FY17]: CONVERSION TABLE:** 1 gram = .03527 ounce. 1 ounce = 28.35 grams. 1 pound = .4536 kilograms or 453.6 grams. 1 kilogram = 2.2046 pounds or 1,000 grams.

**Comment [FY18]:** List any North Carolina state or local (no FEDERAL) law enforcement agencies that participated in this arrest and/or seizure.

**Comment [FY19]:** List ONLY any State or Local agency that assisted in this case. Indicate percentage for each agency to receive.

**Comment [FY110]:** For additional information, please call (919) 733-6459.

**ORIGINAL FORM:** Electronically transmit, fax or mail to the local Enforcement Agent of the Unauthorized Substances Tax Division of the North Carolina Department of Revenue.

**SECOND COPY:** To Reporting Law Enforcement Agency

**THIRD COPY:** To Taxpayer

**INSTRUCTIONS AND INFORMATION (Form BD-4)**

1. Pursuant to G.S. 105-113.108(b), a report is required to be filed with the Unauthorized Substances Tax Division of the North Carolina Department of Revenue by all Local and State Law Enforcement Agencies within 48 hours after making an arrest and/or seizure involving a nontaxpaid (unstamped) controlled substance.
2. In order to facilitate compliance with the law, this standard form should be used by all Local and State agencies for reporting purposes.
3. This report is to be completed and filed with the Unauthorized Substances Tax Division of the North Carolina Department of Revenue only if the arrest and/or seizure involved one or more of the following quantities of a nontaxpaid (unstamped) controlled substance:
  - (a) More than 42.5 grams of marijuana;
  - (b) Seven or more grams of any other controlled substance that is sold by weight  
or
  - (c) Ten or more dosage units of any other controlled substance that is not sold by weight.

*NOTE: Only one substance should be reported on each **Form BD-4**.*

4. Copies of this form should be distributed as follows:

ORIGINAL FORM: Electronically transmit, fax or mail to the local Enforcement Agent of the Unauthorized Substances Tax Division of the North Carolina Department of Revenue.

SECOND COPY: Retained by the reporting law enforcement agency.

THIRD COPY: Provided to the taxpayer.

5. In addition to a copy of Form BD-4, the taxpayer should be given a copy of the Unauthorized Substances Tax Act.
6. If you have any questions on how to complete this form, please contact your local Unauthorized Substances Tax Enforcement Agent, or call (919) 733-6459.

**CONVERSION TABLE**

1 gram	=	.03527 ounce
1 ounce	=	28.35 grams
1 pound	=	.4536 kilograms = 453.6 grams
1 kilogram	=	2.2046 pounds = 1,000 grams